SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 24/2024-GST/SIKKIM **Date: 08th October, 2024**

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, Finance Department, [No. 5/2017- State Tax],dated the 19th June, 2017, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

"Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).".

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

S.G.P.G. - 154/ Com. 15/Gazette /13 Nos./ Dt:- 21.05.2025